

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, et  
al.,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

ORDER GRANTING THE THREE HUNDRED FIFTH OMNIBUS OBJECTION  
(NON-SUBSTANTIVE) OF THE COMMONWEALTH OF PUERTO RICO TO INCORRECT DEBTOR CLAIMS

Upon the *Three Hundred Fifth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico to Incorrect Debtor Claims* (Docket Entry No. 16023) (the “Three Hundred Fifth Omnibus Objection”), filed by the Commonwealth of Puerto Rico (the “Commonwealth”), dated March 12, 2021, for entry of an order reclassifying certain claims filed against the Commonwealth, as more fully set forth in the Three Hundred Fifth Omnibus Objection and supporting exhibits thereto; and the Court having jurisdiction to consider the Three Hundred

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (“Commonwealth”) (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Fifth Omnibus Objection and to grant the relief requested therein pursuant to PROMESA section 306(a); and venue being proper pursuant to PROMESA section 307(a); and due and proper notice of the Three Hundred Fifth Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and upon the *Notice of Presentment of Proposed Order Granting the Three Hundred Fifth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico to Incorrect Debtor Claims*, dated May 24, 2022 (Docket Entry No. 20956, the “Notice”), for entry of an order reclassifying the Claim to Be Heard (as defined below) and the Claims to Be Reclassified via Notice of Presentment<sup>2</sup>, as more fully set forth in the Notice; and upon the record of the hearing held on the Three Hundred Fifth Omnibus Objection on January 19-20, 2022, and the rulings made therein sustaining the Three Hundred Fifth Omnibus Objection as to Proof of Claim No. 7844 (the “Claim to Be Heard”) on the grounds that PREPA is a legally distinct entity; and the Court having determined that the relief sought in the Three Hundred Fifth Omnibus Objection is in the best interests of the Commonwealth, its creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Three Hundred Fifth Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby:

ORDERED that the Three Hundred Fifth Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that the Claim to be Heard and the Claims to Be Reclassified via Notice of Presentment (collectively, the “Reclassified Bond Claims”) are hereby reclassified as set forth below; and it is further

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<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings given to them in the Notice.

ORDERED that the portions of the Reclassified Bond Claims identified in the column titled “Asserted” in Exhibit A to the Three Hundred Fifth Omnibus Objection are hereby reclassified to be claims asserted against PREPA, as indicated in the column titled “Corrected” in Exhibit A; and it is further

ORDERED that the Debtors’ right to object to the Reclassified Bond Claims is reserved; and it is further

ORDERED that Kroll Restructuring Associates, LLC (“Kroll”) is authorized and directed, in the official claims register in the PROMESA cases, to move the claims identified in the column titled “Asserted” in Exhibit A to the Three Hundred Fifth Omnibus Objection from the Title III case for the debtor(s) identified in the column titled “Asserted” in Exhibit A to the Three Hundred Fifth Omnibus Objection to PREPA’s Title III Case (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747)); and it is further

ORDERED that this Order resolves Docket Entry No. 16023 in Case No. 17-3283; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

SO ORDERED.

Dated: October 4, 2022

/s/ Laura Taylor Swain  
LAURA TAYLOR SWAIN  
United States District Judge